## UNITED STATES DISTRICT COURT FOR THE EASTERN DISTRICT OF TENNESSEE AT CHATTANOOGA

| THE UNITED STATES OF AMERICA, | ) |                     |
|-------------------------------|---|---------------------|
|                               | ) |                     |
| Petitioner,                   | ) |                     |
|                               | ) | Case No. 1:15-CV-44 |
| v.                            | ) | (Collier/Lee)       |
|                               | ) |                     |
| JAMES FRIERSON,               | ) |                     |
|                               | ) |                     |
| Respondent.                   | ) |                     |

## **ORDER TO SHOW CAUSE**

Upon the Petition to Enforce the Internal Revenue Service Summons and the exhibits attached thereto, including the Declaration of Revenue Officer Rebecca Houghtaling, IT IS HEREBY ORDERED:

- (1) that the respondent, James Frierson, appear before the United States District Court for the Eastern District of Tennessee, Southern Division, for a hearing to commence, presided over by the undersigned in his courtroom in the Joel W. Solomon Federal Building, United States Courthouse, 4th Floor Courtroom, 900 Georgia Avenue, Chattanooga, Tennessee, on Wednesday, July 15, 2015 at 10:00 a.m. [EASTERN] to show cause why he should not be compelled to obey the Internal Revenue Service ("IRS") summons served upon him on May 15, 2013;
- (2) that at the hearing, respondent, James Frierson, show cause why he should not be required to give testimony to the IRS, as well as produce and permit the copying of all documents responsive to the requests set forth in the summons served upon him on May 15, 2013:
- (3) that a copy of this Order to Show Cause, together with the petition, exhibits and declaration attached thereto, be personally served upon the respondent, James Frierson, by the United States Marshal at least thirty (30) days prior to the date assigned for the hearing;

(4) that within ten (10) days of the service of copies of this order, the petition, exhibits, and declaration, the respondent shall file and serve a written response to the petition, supported by appropriate affidavits, as well as any motions the respondent desires to make. Only those issues raised by motion or brought into controversy by the responsive pleadings, and supported by affidavit(s), will be considered. Any uncontested allegation in the Petition will be considered admitted.

SO ORDERED.

ENTER:

<u>s/ Gusan K. Lee</u> SUSAN K. LEE

UNITED STATES MAGISTRATE JUDGE